FORM

40 Alabama 2015
Individual Income Tax Return
RESIDENTS & PART-YEAR RESIDENTS



For the year Jan. 1 - Dec. 31, 2015, or other tax year:

Beginning: Your social		Ending: Spouse's SSN			
security number		if joint return			
Your first name		Initial Last name			
0					
Spouse's first name		Initial Last name			
Present home address (	numha	er and street or P.O. Box number)			
Tesent nome address (i	iiuiiibe	or and street of 1.0. Box number)			
City, town or post office		State ZIP code			
•					
Check if address outside U.S.		Foreign Country CHECK BOX IF AN	IENDED	RETURN ●	ADOF
Filing Status/	1	● \$1,500 Single 3 ● \$1,500 Married filing separate. Complete Spouse SSN			
Exemptions	2	■ \$3,000 Married filing joint 4 ■ \$3,000 Head of Family (with qualifying person).			
	5	Wages, salaries, tips, etc. (list each employer and address separately):  A – Alabama tax withheld		B – Income	
	á	a 5a ●	5a	•	
	k	5b ●	5b	•	
Income	(	5c ●	5c	•	
and	(	d 5d ●	5d	•	
Adjustments	6	Interest and dividend income (also attach Schedule B if over \$1,500)		•	
,	7	Other income (from page 2, Part I, line 9)		•	
	8			•	
	9	Total adjustments to income (from page 2, Part II, line 12)		•	
		.,	10	•	
Dardere Comp	11	Box a or b <b>MUST</b> be checked.			
Deductions		Check box a, if you <b>itemize deductions</b> , and enter amount from Schedule A, line 27.			
(Var. Maret Attack		Check box b, if you <b>do not</b> itemize deductions, and enter <b>standard deduction</b> (see instructions)			
You Must Attach page 2 of Federal	40	a Itemized Deductions	_		
Form 1040, Federal Form	12	Federal tax deduction (see instructions)			
1040A, Federal Form 1040NR, or	10	DO NOT ENTER THE FEDERAL TAX WITHHELD FROM YOUR FORM W-2(S)  12  Descend everytim (from line 1 2 2 or 4)			
page 1 of 1040EZ, if claiming a de-		Personal exemption (from line 1, 2, 3, or 4)	_		
duction on line 12.	15		15		
	16			•	
	17			•	
_	18			•	
Tax		Consumer Use Tax (see instructions). If you certify that no use tax is due, check box		•	
Staple Form(s) W- 2, W-2G, and/or		Alabama Election Campaign Fund. You may make a voluntary contribution to the following:			
1099 here.		a Alabama Democratic Party \$1 \$2 none	20a	•	
		b Alabama Republican Party \$1 \$2 none	20b	•	
	21	Total tax liability and voluntary contribution. Add lines 18, 19, 20a, and 20b	21	•	
	22	Alabama income tax withheld (from Forms W-2, W-2G, and/or 1099) 22 ■			
	23	2015 estimated tax payments/Automatic Extension Payment			
	24	Amended Returns Only — Previous payments (see instructions)			
Payments	25	Refundable portion of Alabama Accountability Act of 2013 Credit			
. aymonto	26				
	27	• •	27	•	
	28			•	
	29	· · · · · · · · · · · · · · · · · · ·	29	•	
AMOUNT	30	If line 21 is larger than line 29, subtract line 29 from line 21, and enter <b>AMOUNT YOU OWE</b> .			
YOU OWE	•	Place payment, along with Form 40V, loose in the mailing envelope. (FORM 40V MUST ACCOMPANY PAYMENT.)	30	•	
		Estimated tax penalty. Also include on line 30 (see instructions page 12)	00	<b>I</b> •	
OVERPAID		If line 29 is larger than line 21, subtract line 21 from line 29, and enter amount <b>OVERPAID</b>	32	•	
Donations					
Donations	34	Total Donation Check-offs from Schedule DC, line 2			
REFUND	JJ	Subtract lines 33 and 34 from line 32.	35		
וובו טוזט		For Direct Deposit, check here • and complete Part V, Page 2.	33	-	



PART I	1	Alimony received							1	•		
FARIT	2	Business income or (loss) (atta							2	•		
	3	Gain or (loss) from sale of Rea			, ,	,			3	•		
		` ,	$\overline{}$			,			_	_		
Other		4a     •     4b     Taxable amount (see instructions)       5a     Total pensions and annuities     5a     •     5b     Taxable amount (see instructions)					4b	•				
Income	_	Total pensions and annuities	5a	•			,	,	5b	•		
(See page 13)	6	Rents, royalties, partnerships,			,				6	•		
	7	Farm income or (loss) (attach		,					7	•		
	8	Other income (state nature and		´ _					8	•		
	9	Total other income. Add lines	3 1 thr	ough 8. Enter here and al	lso on page 1,	line 7			9	•		
PART II	1a	Your IRA deduction							1a	•		
	b	Spouse's IRA deduction							1b	•		
	2	Payments to a Keogh retireme	ent pla	n and self-employment S	EP deduction				2	•		
	3	Penalty on early withdrawal of							3	•		
	4	Alimony paid. Recipient's last							4	•		
	5	Adoption expenses							5	•		
A	•	Moving Expenses (Attach Federate)							<u> </u>	_		
Adjustments to Income	, 6				Stata	ZID			6			
(See page 16)	_								_	•		
(coo pago 10)	7	Self-employed health insurance							7	•		
	8	Payments to Alabama College			_					•		
	9	Health insurance deduction for							9	•		
	10	Costs to retrofit or upgrade hor	me to	resist wind or flood dama	age				10	•		
	11	Deposits to a catastrophe savi	ings a	count					11	•		
	12	Total adjustments. Add lines	1 thro	ugh 11. Enter here and a	lso on page 1	, line 9			12	•		
PART III	1a	Dependents:					(2) Dependent's	(3)	Depend	ent's		(4) Did you provide
	ıa	(1) First name		Last name		S	ocial Security Number		onship			more than one-half dependent's support?
						•						
Dependents						•						
Do not include	_					•						
yourself or	_					•						
your spouse		Total number of dependents cl	laimer	ahove							1b	•
(See page 17)		Amount allowed. (Multiply the									. 10	
	_	Enter amount here and on pag				-						
PART IV	_	Residency Check only one bo	-						2	•		2015.
FANI IV	1						If we state we see	2015 throug	JII —			2015.
Canaral	2	Did you file an Alabama incom		•	Yes	∐ No	If no, state reason					
General Information	3	Give name and address of pre		· · · · · —								
momation				ouse's								
All Taxpayers	4	Enter the Federal Adjusted Gro	oss In	come • \$		and F	ederal Taxable Income	• \$			as re	eported on your
Must Complete		2015 Federal Individual Incom-	e Tax	Return.								
This	5	Do you have income which is r	report	ed on your Federal return	, but not repo	rted on yo	ur Alabama return (other	than your state ta	ax refu	und)? [	Yes	☐ No
Section.		If yes, enter source(s) and amount	ount(s	) below: (other than state	income tax re	efund)						
(See page 17)		Source						Am	ount	•		
		Source						Am	ount	•		
PART V		For Direct Deposit of your refu	ind. cc	mplete 1, 2, 3, and 4 belo	ow. (See Page	e 17 of ins	tructions to see if you au	alifv.)				
Direct	1	Routing Number:	,	<b>2</b> Type:	Checking		Savings 3 Account					
Deposit	4	Is this refund going to or through	ah an				ĭ					
	•	I authorize a representative of th										
		er penalties of perjury, I declare that	at I hav	e examined this return and a	accompanying s	chedules ar	d statements, and to the be	st of my knowledge	and be	elief, they a	re true, c	correct, and com-
Ciam Hana	plete	Declaration of preparer (other than			on of which prep		y knowledge.					
Sign Here In Black Ink	Your :	Signature			Date		Daytime Telephone Number	Your Occupa	ation			
Keep a copy												
of this return Spouse's Signature (if joint return, BOTH must sign) Date Daytime Telephone Number Spouse's Occupation												
for your records.												
	Prepa	reparer's Signature Date Check if Self-employed Preparer's SSN or PTIN							E.I. Number			
Paid							•_			_		
Preparer's		s Name (or yours employed)					Daytime Telephone No.			ZIP Code		
Use Only	Addre											
		u aro not making a navmont	mail	zarru watruwa ta .		14	vou are making a navm	ant mail value	4	Eaum 40	V and i	

WHERE TO FILE FORM 40

If you are not making a payment, mail your return to:

Alabama Department of Revenue, PO Box 154, Montgomery, AL 36135-0001

Mail only your 2015 Form 40 to one of the above addresses. Prior year returns, amended returns, and all other correspondence should be mailed to Alabama Department of Revenue, PO Box 327464, Montgomery, AL 36132-7464.

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# Alabama Department of Revenue Schedule A—Itemized Deductions

2015

# (Schedules B, and DC are on back page) ${\tt ATTACH\ TO\ FORM\ 40-SEE\ INSTRUCTIONS\ FOR\ SCHEDULE\ A}$

Name(s) as shown or	Forr	n 40			Yo	our social security number	
differ. Please see	inst	ons you may claim for the year 2015 are similar to the itemized deduction tructions before completing this schedule. <b>PART-YEAR RESIDENTS:</b> A reactually paid while a resident of Alabama.	ns clai esider	imed on your Federal ret nt of Alabama for only a p	turn, part o	however, the amounts of the year should list	s may below
		CAUTION: Do not include expenses reimbursed or paid by others.			Ι	T	<u> </u>
Medical and	1	Medical and dental expenses	1	00			
Dental Expenses	2	Enter amount from Form 40, line 10		00	1		
(See page 19)	3	Multiply the amount on line 2 by 4% (.04). Enter the result.	<b>⊣</b> ∣	00			
	4	Subtract line 3 from line 1. Enter the result. If zero or less, enter -0			4	•	00
	5	Real estate taxes.	5	00			+ 00
	6	FICA Tax (Social Security and Medicare) and Federal Self-Employment Tax	6	00	1		
Taxes You Paid	7	Railroad Retirement (Tier 1 only)		00	1		
(See page 19)	8	Other taxes. (List – include personal property taxes.)			1		
		· · · · · · · · · · · · · · · · · · ·	8	00			
	9	Add the amounts on lines 5 through 8. Enter the total here.			9	•	00
	10a	Home mortgage interest and points reported to you on Federal Form 1098	10a	00			
	b	Home mortgage interest not reported to you on Federal Form 1098. (If paid to					
Interest You Paid (See page 19)		an individual, show that person's name and address.)					
NOTE: Personal			10b	00			
interest is not	11	Qualified mortgage insurance premiums	. 11	00	1		
deductible.	12	Points not reported to you on Form 1098	. 12	00	1		
	13	Investment interest. (Attach Form 4952A.)	13	00			
	14	Add the amounts on lines 10a through 13. Enter the total here.			14	•	00
		CAUTION: If you made a charitable contribution and received a benefit in return,					
		see page 19.					
Gifts to Charity	15	Contributions by cash or check.		00			
(See page 19)	16	Other than cash or check. (You <b>MUST</b> attach Federal Form 8283 if over \$500.)		00			
	17	Carryover from prior year.		00	1		
	18	Add the amounts on lines 15 through 17. Enter the total here.			18	•	00
Casualty and		Enter the amount from Federal Form 4684, line 16 (See page 20)		00			
Theft Loss		Enter 10% of your Adjusted Gross Income (Form 40, line 10).		00	4		
(Attach Form 4684)		Subtract line 19b from line 19a. If zero or less, enter -0			19c	•	00
	20	Unreimbursed employee expenses — job travel, union dues, job education, etc.					
		(You MUST attach Federal Form 2106 if required. See instructions.) ▶					
Job Expenses			20				
and Most Other	21	Other evaporace (investment to vivonevation cofe denseit hey ata \ List time	20	00	-		
Miscellaneous	21	Other expenses (investment, tax preparation, safe deposit box, etc.). List type and amount. ▶					
Deductions		and amount.	21	00			
(See page 20)	22	Add the amounts on lines 20 and 21. Enter the total.	22	00	1		
	23	Multiply the amount on Form 40, line 10 by 2% (.02). Enter the result here		00	1		
	24	Subtract line 23 from line 22. Enter the result. If zero or less, enter –0–			24	•	00
	25	Other (from list on page 21 of instructions). List type and amount.			<del>-</del>		100
Other							
Miscellaneous							
Deductions							
					25	•	00
Qualified Long-		CAUTION: Do not include medical premiums.				1	1
Term Care Ins.		·					
Premiums	26	Enter amount here.			26	•	00
Total Itemized	27	Add the amounts on lines 4, 9, 14, 18, 19c, 24, 25, and 26. Enter the total here. Then					
Deductions		anton on Form 40 mans 4 line 44			07	I a	00

Page 2

Name(s) as shown on Form 40 (Do not enter name and social security number if shown on other side)

Your social security number

#### SCHEDULE B - Interest And Dividend Income

If you received more than \$1500 of interest and dividend income, you must complete Schedule B. See instructions on page 21.

	List Payers and Amounts	A Exempt Interest		B Taxable Interest and Dividends
1		00		00
٠.		00		00
N		00		00
T E		00		00
R	1	00	1	00
E S		00		00
Ť		00		00
		00		00
		00		00
2				00
Þ				00
V				00
Ĭ				00
Ď			2	00
N				00
D S				00
				00
	TOTAL TAVABLE INTERFECT AND DIVIDENDS			00
3	TOTAL TAXABLE INTEREST AND DIVIDENDS  Enter here and on Form 40, page 1, line 6	•	3	00

SCHEDULE DC – Donation Check-Offs						
1 You may donate all or part of your overpayment. (Enter the amount in	the appropriate box	(es.)				
a Senior Services Trust Fund	00	k Alabama Breast & Cervical Cancer Program	00			
<b>b</b> Alabama Arts Development Fund	00	I Victims of Violence Assistance	00			
c Alabama Nongame Wildlife Fund	00	m Alabama Military Support Foundation	00			
d Child Abuse Trust Fund	00	n Alabama Veterinary Medical Foundation				
e Alabama Veterans Program	00	Spay-Neuter Program	00			
f Alabama State Historic Preservation Fund	00	• Cancer Research Institute	00			
g Archives Services Fund	00	p Alabama Association of Rescue Squads	00			
h Foster Care Trust Fund	00	q USS Alabama Battleship Commission	00			
i Mental Health	00	r Children First Trust Fund				
j Alabama Firefighters Annuity and Benefit Fund	00					

2 Total Donations. Add lines 1a, b, c, d, e, f, g, h, i, j, k, l, m, n, o, p, q, and r. Enter here and on Form 40, page 1, line 34.....

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Schedules B, & DC (Form 40) 2015





### Alabama Department of Revenue Net Tax Calculation USE ONLY IF CLAIMING TAX CREDIT(S)

NAME SOCIAL SECURITY NUMBER

1 Enter tax amount from Form 40, page 1, line 17 or Form 40NR, page 1, line 19 ..... 2 Enter amount from Schedule CR, line 27. Enter zero if claiming credits from Schedule OC. . . . 3 Subtract line 2 from line 1..... 5 Subtract line 4 from line 3..... 7 Subtract line 6 from line 5. 8 Enter Contribution to Scholarship Granting Organization Credit amount from Schedule AATC, Part III, line 20 ..... 9 Subtract line 8 from line 7..... 10 Enter Adoption Credit amount from Schedule AAC, Part II, line 5 ...... 11 Subtract line 10 from line 9 ..... 12 Enter Alabama New Markets Development Credit which cannot exceed line 11..... 13 Subtract line 12 from line 11..... 15 Subtract line 14 from line 13 ..... 16 Enter Career Technical Dual Enrollment Credit amount from 18 Enter Alabama Jobs Act Investment Credit from 18 | Schedule AJA, line 5, which cannot exceed line 17..... 19 Net tax due Alabama. Subtract line 18 from line 17 and 19 • enter amount here and on Form 40, Page 1, line 18 or Form 40NR, Page 1, line 20......





### Alabama Department of Revenue Credit For Taxes Paid To Other States

NAME(S) AS SHOWN ON THE TAX RETURN SOCIAL SECURITY NUMBER

Complete one part for each state that you are claiming credit. If there is not enough space, additional forms may be completed as needed. PART 1 1 2015 Taxable Income as shown on the (name of state)\_\_\_\_\_ 2 Tax due the other state using Alabama tax rates..... Tax due the other state as shown on that state's return or Form W-2G ..... PART 2 **5** 2015 Taxable Income as shown on the (name of state) Tax due the other state using Alabama tax rates..... Tax due the other state as shown on that state's return or Form W-2G ..... PART 3 9 2015 Taxable Income as shown on the (name of state)\_\_\_\_\_ 10 10 Tax due the other state using Alabama tax rates. 11 | Tax due the other state as shown on that state's return or Form W-2G ...... PART 4 13 2015 Taxable Income as shown on the (name of state)\_ Tax due the other state using Alabama tax rates..... 15 ● Tax due the other state as shown on that state's return or Form W-2G ..... 16 ● Enter the smaller of lines 14 and 15 above..... PART 5 17 2015 Taxable Income as shown on the (name of state)\_\_\_\_ Tax due the other state using Alabama tax rates..... Tax due the other state as shown on that state's return or Form W-2G ..... Enter the smaller of lines 18 and 19 above. PART 6 should not be completed until a schedule has been completed for each state that you are claiming a credit. PART 6 21 Non-Alabama Adjusted Gross Income..... Alabama Adjusted Gross Income from Form 40, page 1, line 10..... 23 Divide line 21 by line 22 ..... Alabama Tax Liability from Form 40, page 1, line 17..... Multiply line 24 by line 23..... CREDIT ALLOWABLE... Enter amount from line 24, 25, or 26 whichever is smallest. Also enter amount on Schedule NTC, line 2 if not claiming any credits on Schedule OC. If claiming credits 27

on Schedule OC enter amount on Schedule OC, Part A, line 1 ......................







# Alabama Department of Revenue Alabama Accountability Tax Credit

NAME(S) AS SHOWN ON TAX RETURN PRIMARY SOCIAL SECURITY NO. SPOUSE SOCIAL SECURITY NO.

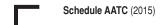
## PART I

#### ALABAMA DEPARTMENT OF REVENUE

Credit for Transferring from Failing Public School to Nonfailing Public School or Nonpublic School

1	Name of student:				
2	Social security number of student:				
3	Name of failing school attended or zoned for:				
4	Name of school transferred to:				
5	Grade level at time of transfer:				
6	Date of enrollment at nonfailing public school or nonpublic school:				
7	80% of the average annual cost of attendance for an Alabama public K-12 student	7	•	\$3,719	00
	Actual cost of attending nonfailing public school or nonpublic school				
9	Enter the lesser of line 7 or line 8	9	•		
10	Name of student:				
11	Social security number of student:				
	Name of failing school attended or zoned for:				
13	Name of school transferred to:				
14	Grade level at time of transfer:				
15	Date of enrollment at nonfailing public school or nonpublic school:				
16	80% of the average annual cost of attendance for an Alabama public K-12 student	16	•	\$3,719	00
17	Actual cost of attending nonfailing public school or nonpublic school	17	•		
18	Enter the lesser of line 16 or line 17	18	•		
19	Name of student:				
20	Social security number of student:				
21	Name of failing school attended or zoned for:				
22	Name of school transferred to:				
23	Grade level at time of transfer:				
	Date of enrollment at nonfailing public school or nonpublic school:				
	80% of the average annual cost of attendance for an Alabama public K-12 student	25	•	\$3,719	00
	Actual cost of attending nonfailing public school or nonpublic school				
	Enter the lesser of line 25 or line 26				
28	Name of student:				
29	Social security number of student:				
	Name of failing school attended or zoned for:				
31	Name of school transferred to:				
32	Grade level at time of transfer:				
33	Date of enrollment at nonfailing public school or nonpublic school:				
	80% of the average annual cost of attendance for an Alabama public K-12 student	34	•	\$3,719	00
	Actual cost of attending nonfailing public school or nonpublic school	35	l _		
36	Enter the lesser of line 34 or line 35	36	•		
37	Enter amount from Schedule NTC, line 5	37	•		
38	Add the amounts from line 9, line 18, line 27, and line 36	38	•		
39	Enter the lesser of line 37 or line 38. Enter amount here and on Schedule NTC, line 6	39	•		
40	Refundable amount. Subtract line 39 from line 38. Enter amount here and on				
	Form 40, page 1, line 25 or Form 40NR, page 1, line 25	40	•		

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### **PART II**

# ALABAMA DEPARTMENT OF REVENUE Credit for Contributing to Scholarship Granting Organization

1	Name of Scholarship Granting Organization:			
2	Address of Scholarship Granting Organization:			
3	Amount contributed for scholarship(s)			
4		4	•	
5	Multiply line 4 by 50% (.50)		•	
	Maximum credit allowable for current year contribution       6       ●       \$50,000       00         Credit allowable. Enter the lesser of line 3 or line 6	_	•	
PA	ART III			
	ALABAMA DEPARTMENT OF REVENUE			
	Scholarship Contribution Credit Application			
1	Enter carryforward amount from prior tax year ()	1	•	
	Enter amount from Part II, line 5	2	. •	
3	Amount of credit applied. Enter lesser of line 1 or line 2 3 ●			
4	Unused tax liability limitation. Subtract line 3 from line 2		•	
5	Carryforward amount. Subtract line 3 from line 1	5	<u> </u>	
		_		
	Enter carryforward amount from prior tax year ()		•	
7		<del>  7</del>	•	
8	Amount of credit applied. Enter the lesser of line 6 or line 7	_ ا		
9	Unused tax liability limitation. Subtract line 8 from line 7	_		
10	Carryforward amount. Subtract line 8 from line 6	10		
11	Enter carryforward amount from prior tax year ()	11	•	
	Enter amount from line 9		•	
13	Amount of credit applied. Enter the lesser of line 11 or line 12 13 ●			
14	Unused tax liability limitation. Subtract line 13 from line 12	14	•	
15	Carryforward amount. Subtract line 13 from line 11	15	•	
	Enter amount from Part II, line 7	_	•	
	Enter amount from line 14. If no carryforward credits enter amount from Part II, line 5	17	•	
	Amount of credit applied. Enter lesser of line 16 or line 17 18 ●	_		
	Carryforward amount. Subtract line 18 from line 16	19	•	
20	Total credit(s) applied. Add line 3, line 8, line 13, and line 18.			

Enter here and on Schedule NTC, line 8.....





### Alabama Department of Revenue Other Available Credits ATTACH TO FORM 40 OR 40NR

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Name(s) as shown on Form 40 or 40NR					Your social security number			
PART A - Credit For Taxes Paid To Other States (NOTE: CR Credits are NOT allowable for Nonreside	ents)							
CREDIT ALLOWABLE. Enter the amount from Schedule CR, line 27				1	•			
PART B – Basic Skills Education Credit								
Attach this schedule to your Alabama return along with a copy of your approved certification notice issued by the Alal	hama			ı				
Department of Education. Enter your assigned Department of Education Certification Number				ı				
1 Name of employer/firm sponsoring the education program				ı				
2 Name of approved providerLocation				ı				
3 Were all participants for whom you are claiming a tax credit continuously employed by you for at least 16 weeks?	$\Box$	′es □ No		ı				
4 If the answer to line 3 is yes, did employee(s) work at least 24 hours each week? Yes No				ı				
5 If the answer to lines 3 and 4 above is yes, enter the total expenses available for credit				ı				
(see instructions).	5		Т	ı				
6 Total maximum credit available. Multiply line 5 by 20% (.20)			$\vdash$	ı				
7 Tax due Alabama from Form 40, page 1, line 17, or Form 40NR, page 1, line 19				ı				
8 CREDIT ALLOWABLE. Enter the amount from line 6 or 7, whichever is smaller				8	•			
PART C - Rural Physician Credit				Ť				
Name of hospital and community where you live and provide medical services				ı				
1 Name of hospital and community where you live and provide medical services				ı				
2 Tax due Alabama from Form 40, page 1, line 17, or Form 40NR, page 1, line 19	2	1	т.	ı				
3 Maximum Rural Physician Credit		\$5,000	00	ı				
4 CREDIT ALLOWABLE. Enter the amount from line 2 or 3, whichever is smaller		. ,		4	•			
PART D - Coal Credit								
1 CREDIT ALLOWABLE				1	•			
PART E – Alabama Enterprise Zone Act Credit				<u> </u>				
1 Enter amount from Schedule EZK1, Part II, page 2, line 13, or Schedule EZ, Part IV, page 2, line 13				1	•			
PART F — Capital Credit				<u> </u>				
You must attach Form K-RCC to your Alabama return.				ı				
Enter your Project Number assigned by the Alabama Department of Revenue	1	•		ı				
2 Name of project entity entitled to the Capital Credit				ı				
3 Enter tax due from Form 40, page 1, line 17, or Form 40NR, page 1, line 19	3		<del></del>	ı				
4 Less credits:				ı				
a. CR Credit. Enter amount from Schedule OC, Part A, line 1	4a		$\Box$	ı				
b. Basic Skills Education Credit. Enter amount from Schedule OC, Part B, line 8	4a 4b		$\vdash$	ı				
	40 4c		$\vdash$	ı				
Rural Physician Credit. Enter amount from Schedule OC, Part C, line 4	40 4d			ı				
	-		+	ı				
e. Enterprise Zone Act Credit. Enter amount from Schedule OC, Part E, line 1	4e 4f	•	+	ı				
f. Tariff Credit. Enter amount from Schedule OC, Part G, line 1			+	ı				
g. Full Employment Act of 2011 Credit. Enter amount from Schedule OC, Part H, line 5	4g		$\vdash$	ı				
h. Heroes for Hire Tax Credit Act. Enter amount from Schedule OC, Part I, line 2	4h		$\vdash$	ı				
i. Heroes for Hire Tax Credit Act. Enter amount from Schedule OC, Part J, line 4.	4i		$\vdash$	ı				
j. Irrigation/Reservoir System Credit. Enter amount from Schedule OC, Part K, line 9	4j		$\vdash$	ı				
k. Credit for Taxes Paid to a Foreign Country. Enter amount from Schedule OC, Part L, line 10	4k		$\perp$	ı				
I. Neighborhood Infrastructure Incentive Plan Credit. Enter amount from Schedule OC, Part M, line 4	41		$\vdash$	ı				
5 Total all credits other than Capital Credit. Add lines 4a, 4b, 4c, 4d, 4e, 4f, 4g, 4h, 4i, 4j, 4k, and 4l	5		$\sqcup$	ı				
6 Tax due before Capital Credit. If line 3 is larger than line 5, subtract line 5 from line 3, and enter				ı				
the difference on line 6. If line 3 is smaller than line 5, enter zero on line 6	6		$\sqcup$	ı				
7 Enter Capital Credit available from Schedule K-RCC, line 7	7							
8 CAPITAL CREDIT ALLOWABLE. Enter the lesser of line 6 or 7				8	•			
PART G – Tariff Credit				ı				





Schedule OC (Form 40 or 40NR) 2015 Page 2 Name(s) as shown on Form 40 or 40NR Your social security number PART H - Full Employment Act of 2011 Credit 1 Number of full time employees on 12-31-2014. 2 2 Number of full time employees on 12-31-2013..... 3 4 Number of qualifying new employees from line 3 that completed their first 12 months service in 2015....... 4 5 5 Credit allowable. Multiply line 4 by \$1,000.00 ...... PART I - Heroes for Hire Tax Credit Act **Employee Credit** 2 Credit Allowable. Multiply line 1 by \$1,000.00 2 PART J - Heroes for Hire Tax Credit Act **Business Start-up Expenses Credit** 1 Name and business ID number 3 \$2,000 00 4 • 4 Credit Allowable. Enter the lesser of line 2 or line 3. PART K - Irrigation/Reservoir System Credit 1 Purchase cost and installation costs of irrigation system.

2	Conversion costs to convert from fuel to electricity	2					
3	Add lines 1 and 2	3					
4	Multiply line 3 by 20% (.20)	4					
5	Cost of constructing reservoir.	5					
6	Multiply line 5 by 20% (.20)	6					
7	Enter the amount from line 4 or line 6	7					
8	Maximum credit	8	\$10,000	00	<u> </u>		
9	Credit Allowable. Enter the lesser of line 7 or line 8				9	•	
P/	ART L - Credit for Taxes paid to a Foreign Country						
N	ote: All dollar figures must be in U.S. dollars.						
1	S Corporation/Partnership/Estate/Trust Name						
2	FEIN						
3	Name of country income earned in						
4	Your pro rata share in entity	4					
5	Pro rata share of income from foreign operations	5					
6	Alabama tax imposed on pro rata share of income from foreign operations (line 5)	6					
7	Pro rata share of tax due the foreign country as shown on that country's tax return	7					
8	Tax due Alabama from Form 40, page 1, line 17	8					
9	Multiply line 7 by 50% (.50)	9					
10	Credit Allowable. Enter the lesser of line 6, line 8 or line 9.				10	•	
PΑ	ART M - Neighborhood Infrastructure Incentive Plan Credit						
1	Enter amount of voluntary assessment paid.	1					
2	Multiply line 1 by 10% (.10)	2					
3	Maximum Allowable Credit.	3	\$1,000	00			
4	Credit Allowable. Enter the lesser of line 2 or line 3				4	•	
PÆ	ART N - Summary						
1	TOTAL CREDITS ALLOWABLE. Add Part A, line 1, Part B, line 8, Part C, line 4, Part D, line 1, Part E, line 1, P	art F, I	ine 8, Part G, line 1,				
	Part H, line 5, Part I, line 2, Part J, line 4, Part K, line 9, Part L, line 10, Part M, line 4. Enter the total here and on	Sche	edule NTC, line 4		1	•	







# Alabama Department of Revenue Alabama Adoption Tax Credit

NAME(S) AS SH	OWN ON TAX RETURN PRIM	ARY SOCIAL SECURITY NO.	SPOUSE SOCIAL SECURITY NO.
PART I — Info	ormation about your eligible child		· <del>·</del>
	Name of Child		
	Social Security Number of Child		
	Address of Child		
	Name of Birth Mother		
	Address of Birth Mother		
	Name of Adoption Agency		
7	Address of Adoption Agency		
8	Name of Child		
	Social Security Number of Child		
	Address of Child		
	Name of Birth Mother		
	Address of Birth Mother		
	Name of Adoption Agency		
14	Address of Adoption Agency		
15	Name of Child		
	Social Security Number of Child		
	Address of Child		
	Name of Birth Mother		
	Address of Birth Mother		
	Name of Adoption Agency		
	Address of Adoption Agency		
22	Name of Child		
	Social Security Number of Child		
	Address of Child		
	Name of Birth Mother		
	Address of Birth Mother		
	Name of Adoption Agency		
	Address of Adoption Agency		
<b>PART II</b> – Ad	option Credit		
1	Enter total number of children adopted from Part 1		
2	Allowable credit per child	2 \$1,	,000 000
3	, ,	<del></del>	
4	Enter amount from Schedule NTC, line 9	4	
5			
	Enter amount here and on Schedule NTC, line 10	5	
6	Refundable Amount. Subtract line 5 from line 3. Enter amount here and		
	on Form 40 or Form 40NR, page 1, line 26.	6	





# Alabama Department of Revenue Historic Tax Rehabilitation Credit

NAN	ME OF CERTIFICATE HOLDER	CIAL SE	AL SECURITY NUMBER OF CERTIFICATE HOLDER				
•							
1.	Credit amount of projects placed in service this tax year	1	•				
2.	Carry forwards from prior year projects placed in service	2	•				
3.	Add line 1 and line 2 and list total here				3	•	
4.	Enter credit amount used on 2015 Schedule NTC, line 14				4	•	
5.	Subtract line 4 from line 3. If balance is greater than zero, this is y credit carry forward to your next years return*				5	•	

### 10 Year Carry Forward Schedule Below For Your Records

Project Number:	Project Number:	Project Number:					
Date Placed in Service:	Date Placed in Service:	Date Placed in Service:					
Credit Amount:	Credit Amount:	Credit Amount:					
Year and Amount Used:	Year and Amount Used:	Year and Amount Used:					
2015:	2015:	2015:					
2016:	2016:	2016:					
2017:							
2018:							
2019:							
2020:	2020:	2020:					
2021:	2021:	2021:					
2022:	2022:	2022:					
2023:	2023:	2023:					
2024:	2024:	2024:					
2025:	2025:	2025:					

<sup>\*</sup> Credit carry forwards will be used in order of expiration and any unused credits may be carried forward for a maximum 10 years from the date project is placed in service.





# Alabama Department of Revenue Career Technical Dual Enrollment Credit

NAME(S) AS SHOWN ON TAX RETURN PRIMARY		PRIMARY SOC	IAL SE	ECURITY NO.	SPOUSE SOCIAL SECUR	RITY NO.
•	<u>•</u>				•	
1.	Amount Contributed (Department of Post Secondary Education Tax Credit Certificate)		1	•		
2.	Amount of Credit — Multiply Line 1 by .50		2	•		
3.	Enter Tax Due from Schedule NTC, Line 15		3	•		
4.	Multiply Line 3 by .50		4	•		
5.	Maximum Credit Allowable		5	•	500,000	00
6.	Enter the lessor of Line 2, Line 4, or Line 5 — Enter this amount on Schedule NTC, Line 16		6	•		
7.	Amount of Credit Carryforward*. Subtract Line 6 from Line 2		7	•		





# Alabama Department of Revenue Alabama Jobs Act – Investment Credit

(-)			SPOUSE SOCIAL SECURITY NO.
Qualifying Project Name			
Department of Commerce Qualifying Project Number			
FEIN or SSN of Qualifying Project			
Date Project Placed in Service		1	
2015 Investment Credit amount from Department of Commerce Certification	1	•	
2. 2015 Investment Credit used to offset Utility Taxes	2	•	
3. Amount of Investment Credit Available. Subtract Line 2 from Line 1	3	•	
4. Enter Tax Due from 2015 Schedule NTC, Line 17	4	•	
5. Enter the lessor of Line 3 or Line 4 — Enter this amount on Schedule NTC, Line 18	5	•	
<b>6.</b> Amount of Investment Credit Carryforward*. Subtract Line 5 from Line 3	6	•	





### Alabama Department of Revenue Schedule D - Net Profit or Loss

### (Schedule E is on back) ATTACH TO FORM 40 — SEE INSTRUCTIONS FOR SCHEDULES D AND E

Name(s) as shown on Form 40	Your social security number
	i

# Net Profit or Loss From Sale of Real Estate, Stocks, Bonds, etc. (b) Date (e) Depreciation Allowable Since Acquisition (d) (a) Net Profit or (Loss) Date Amount Cost or Subsequent (Cols. d & e Kind of Property Acquired Sold Received Other Basis Improvements less Cols. f & g) 00





# Alabama Department of Revenue Supplemental Income and Loss

2015

(From Rental Real Estate, Royalties, Partnerships, S Corporations, Estates, Trusts, REMICs, etc.)

► ATTACH TO FORM 40. ► SEE INSTRUCTIONS FOR SCHEDULE E (FORM 40).

Name(s) shown on return					Your social security number							
	ART I Income or Loss From Rental Real Estate and Ro Note: Report income and expenses from your busin	ness of r	enting personal property on	Schedule C or C-EZ.								
1	Show the kind and location of each Rental Real Estate Prop	perty:				2 For each	rental real esta	ate pr	operty		Yes	No
Α					_		ine 1, did you	-	-	A		
							ing the tax yea			L.		
В					-		for more than	the g	reater of:	В		
					_	• 14 days						
С					-		he total days r	entec	at fair	С		
						rental va	alue?					
Inc	omo:	-		Properties				١,		otals	ا است	0/
	ome:		Α	В		(		<u> </u>	Add Colum	ns A, I	3, and	_
3	Rents received.	3	00		00		00	3				00
-4	Royalties received	4	00		00		00	4				00
	penses:	_					00					
5	Advertising	5	00		00		00					
7	Auto and travel	7	00		00		00	-				
0	Cleaning and maintenance	8	00		00		00	-				
8	Commissions	9	00		00		00					
10	Legal and other professional fees	10	00		00		00	-				
11	Management fees	11	00		00		00	-				
12	Mortgage interest.	12	00		00		00	12				00
13	Other interest.	13	00		00		00	12	-			-00
14	Repairs	14	00		00		00					
15	Supplies	15	00		00		00					
16	Taxes	16	00		00		00					
17	Utilities	17	00		00		00					
	Other (list)	18	00		00		00					
			00		00		00					
			00		00		00	1				
			00		00		00					
			00		00		00	1				
19	Add lines 5 through 18	19	00		00		00	19				00
	Depreciation expense or depletion	20	00		00		00	20				00
	Total expenses. Add lines 19 and 20	21	00		00		00					
	Income or (loss). Subtract line 21 from line 3 (rents) or											
	line 4 (royalties)	22	00		00		00					
				-								
23	Total Real Estate and Royalty income or (loss). Add columns	s A, B, a	nd C from line 22 and enter	the result here				23				00
P	ART II Income from Partnerships, S Corporations, Esta	ates and	d Trusts	(h) Satisfactor its	Poralio	(i)	Employer	(j)	ı			
	(g) Name and Address			Check One Ship True	DOF	ld	entification		A	Amount	İ	
				Check One	. 10	3,	Number					
												00
												00
												00
								$\perp$				00
24	TOTAL INCOME FROM PARTNERSHIPS, S CORPORATIO			the amounts in column	(j). E	nter the						
	total here and include on line 25 below						▶ 24	<u> </u>				00
	TOTAL INCOME OF (1999) C			0 D 41 " -				.				00
25	TOTAL INCOME OR (LOSS). Combine lines 23 and 24. Enter	er the tota	al nere and on Form 40, pag	ge 2, Part I, line 6			▶   25	<u> </u>				00





## Alabama Department of Revenue Investment Interest Expense Deduction 2015

#### ATTACH TO YOUR TAX RETURN

Name(s) as shown on your return Identifying number			
Type of return	Trust		
1 Interest expense on investment debts paid or accrued in 2015 See instructions.		1	
2 Disallowed investment interest expense from 2014 Form 4952A, line 5.		2	
3 Total investment interest expense. Add lines 1 and 2.		3	
4 Net investment income. See instructions		4	
5 Disallowed investment interest expense to be carried forward to 2016. Subtract line 4 from I	ine 3. If zero or less, enter –0–	5	
6 Investment interest expense deduction. Enter the smaller of line 3 or line 4. See instructions.		6	

#### GENERAL INSTRUCTIONS

PURPOSE OF FORM

Interest expense paid by an individual, estate, or a trust on a loan that is allocable to property held for investment (defined below), may not be fully deductible in the current year. Form 4952A is used to figure the amount of investment interest expense deductible for the current year and the amount, if any, to carry forward to future years.

For more details, refer to Federal Publication 550, Investment Income and Expenses.

CAUTION: The investment interest deduction for Alabama is computed as if the federal passive income limitation did not exist. Net capital gain from the disposition of investment property is included in investment income for Alabama purposes.

If you are an individual, estate, or a trust, and you claim a deduction for investment interest expense, you must complete and attach Form 4952A to your tax return unless all of the following apply:

- · Your only investment income was from interest or dividends;
- · You have no other deductible expenses connected with the production of
- · Your investment interest expense is not more than your investment income;
- · You have no carryovers of investment interest expense from 2014.

ALLOCATION OF INTEREST EXPENSE UNDER TEMPORARY FEDERAL **REGULATIONS SECTION 1.163-8T** 

If you paid or accrued interest on a loan and you used the proceeds of the loan for more than one purpose, you may have to allocate the interest paid. This is necessary because of the different rules that apply to investment interest, personal interest, trade or business interest, and home mortgage interest. See Federal Publication 550, Investment Income and Expenses.

#### SPECIFIC INSTRUCTIONS

#### LINE 1 - INVESTMENT INTEREST EXPENSE

Enter the investment interest paid or accrued during the tax year, regardless of when the indebtedness was incurred. Include interest paid or accrued on a loan (or part of a loan) that is allocable to property held for investment.

Be sure to include investment interest expense reported to you on Schedule K-1 from a partnership or an S corporation. Include amortization of bond premium on taxable bonds purchased after October 22, 1986, but before January 1, 1988, unless you elected to offset amortizable bond premium against the interest payments on the bond. A taxable bond is a bond on which the interest is includible in gross income.

Investment interest expense does not include the following:

- Home mortgage interest;
- · Any interest expense that is capitalized, such as construction interest subject to Federal Section 263A.

#### LINE 4 - NET INVESTMENT INCOME

Net investment income is the excess, if any, of investment income over investment expenses. Include investment income and expenses reported to you on Schedule K-1 from a partnership or an S corporation. Also include net investment income from an estate or a trust.

#### INVESTMENT INCOME

Investment income includes income (not derived in the ordinary course of a trade or business) from interest, dividends (reduced by qualified dividends per federal instructions), annuities, royalties, and net gain from the disposition of property held for investment (including capital gain distributions from mutual funds).

#### PROPERTY HELD FOR INVESTMENT

Property held for investment includes property that produces investment income. Property held for investment also includes an interest in an activity of conducting a trade or business in which you did not materially participate. INVESTMENT EXPENSES

Investment expenses are your allowed deductions, other than interest expense, directly connected with the production of investment income. For example, depreciation or depletion allowed on assets that produce investment income is an investment expense.

If you have investment expenses that are included as a miscellaneous itemized deduction on line 21 of Schedule A (Form 40), or line 26 of Schedule A (Form 40NR), you may not have to use all of the amount for purposes of line 4 of Form 4952A. The 2% adjusted gross income limitation on Schedule A may reduce the amount.

To figure the amount to use, compare the amount of the investment expenses included on line 21 of Schedule A (Form 40) with the total miscellaneous expenses on line 24 of Schedule A. If you filed Schedule A (Form 40NR), compare the amount on line 26 with the amount on line 29. The smaller of the investment expenses included on line 21 (or line 26) or the total of line 24 (or line 29) is the amount to use to figure the investment expenses from Schedule A for line 4.

Example: Assume line 21 of Schedule A (Form 40) includes investment expenses of \$3,000, and line 24 is \$1,300 after the 2% adjusted gross income limitation. Investment expenses of \$1,300 are used to figure the amount of investment expense for line 4. If investment expenses of \$800 were included on line 21 and line 24 was \$1,300, investment expenses of \$800 would be used.

If you have investment expenses reported on a form or schedule other than Schedule A, include those expenses when figuring investment expenses

#### LINE 6 - INVESTMENT INTEREST EXPENSE DEDUCTION

This is the amount you may deduct as investment interest expense. **INDIVIDUALS** 

Enter the amount from line 6 on line 13 of Schedule A (Form 40 or 40NR), even if all or part of it is attributable to a partnership or an S corporation. However, if any portion of this amount is attributable to royalties, enter that portion of the interest expense on Schedule E (Form 40 or 40NR).

#### **ESTATES AND TRUSTS**

Enter on Form 41, Page 3, Schedule C, Column C, Line 10.

# Federal Income Tax Deduction Worksheet

1	1 Enter the tax as shown on line 56, Form 1040, line 37 on Form 1040A,					
	line 10 on Form 1040EZ or line 53 on Form 1040NR	'				
2	Net Investment Income Tax. Enter amount from line 17, Form 8960		2			
3	Federal Tax. Add lines 1 and 2			3		
4	a Earned income credit (EIC). Enter the amount from line 66a, Form 1040, line 42a on Form 1040A or line 8a on Form 1040EZ	4a				
	<b>b Additional child tax credit.</b> Enter the amount from line 67, Form 1040, line 43 on Form 1040A, or line 64 on Form 1040NR	4b				
	c American Opportunity Credit. Enter the amount from line 68, Form 1040 or line 44 on Form 1040A	4c				
	d Credits from Forms 2439.  Enter the amount from line 73, Form 1040 or line 69 on Form 1040NR	4d				
5 6	Add lines 4a, b, c and d  Subtract line 5 from line 3 and enter on line 12 on Form 40, line 9 Form 40A or line 4, Part IV, page 2 on Form 40NR. If amount is negative enter zero			5		